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我国税收管理制度的研究
——基于新制度经济学视角

A Study of Taxation Management Institution system

—The analysis which base on the New Institutional
Economics

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内容摘要

构建税收管理制度就是在税收管理实践中通过一系列正式制度、非正式制度和实施机制的安排，促进国家征税部门有效实现税收管理目标。本文将现代的新制度经济学理论引入税收管理实践，以一个全新视角诠释税收管理各主体之间关系。通过研究产权理论与税收管理权限划分的共通之处，分析交易费用与税收成本的降低，从正式制度的税收管理体制和税收征管制度的完善，到非正式制度的税收信用制度的建设，并通过建立在委托——代理理论基础上的税收管理激励机制的设计，努力寻找理论与实践的契合点，构建正式制度与非正式制度共融与互促的税收管理制度。

论文首先是理论分析部分。通过介绍评析新制度经济学主要理论，客观分析我国市场化程度以及税收管理中有关税收管理权限的划分、降低税收成本、税收管理制度的构成等内容，充分论证了新制度经济学理论运用于我国乃至税收管理领域的可行性。

随后是税收管理现状和目标分析部分。从新制度经济学角度分析在税收管理中呈现的税权明晰度、税收成本、税收管理正式、非正式制度和实施机制方面存在的问题，并对税收管理目标选择探讨研究。

最后是税收管理制度构建部分。用新制度经济学关于制度构成理论将税收管理制度分为正式制度（税收管理体制和税收征管制度）、非正式制度（税收信用管理制度）以及税收管理实施机制（税收激励机制）。在税收管理正式制度构建研究中通过对我国税收管理体制和征管制度的变迁研究，找到现行制度中的一些弊端，借鉴发达国家做法，提出构建完善税收管理制度的政策思路。在税收管理非正式制度构建研究中通过新制度经济学关于非正式约束着重对意识形态的研究，认为信用问题的根源是意识形态的问题，而税收信用等非正式制度缺乏是税收管理失效的重要原因。为此，加强税收管理非正式制度的构建就必须加快我国税收信用建设。有了正式与非正式制度后，实施机制很重要，税收管理中存在的大量信息不对称而产生的多重委托——代理关系是税收管理制度有效实施的桎梏，因此本文将建立在委托——代理理论上，实现正式、非正式制度良性互动的税收激励机制作为有效的税收管理实施机制，通过对纳税人、征税人、用税人激励机制构建，促进税收管理优化。

关键词：新制度经济学；税收管理；制度

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Abstract

The construction of taxation administrative system is to promote the country's tax revenue department to achieve management objectives effectively, through a series of reasonable formal or informal constraints or implementation policy in the revenue management. This paper introduces the modern economic theory of the new institutional economics system into taxation administrative practices, in an effort to find a meeting point between theory and practice, to view the relationships among the main subjects of taxation administration from a new interpretation, includes the common point between property rights theory and jurisdiction for taxation management, the reduces from the transaction costs to tax costs, the perfection between taxation administrative system and tax collection and administration system of the formal constraints , and the construction of the tax credit system in the informal constraints. Finally, the paper mentions that we should try to establish an implementation system of the tax administration which meets the harmony and promotion between formal and informal constraints , acting on the basis of commissions-theoretical incentive mechanism design of tax administration.

Firstly,the theory analysis , which focus on the feasibility analysis of the new institutional economics system applying to the taxation administration, according to analysis the main theory of the new institutional economics , comparing with the marketing degree of our country, the division of taxation administration rights, the reduction of taxation cost, and the construction of the taxation administration, proofing the feasibility of the new institutional economics theory function to the area of taxation administration in our country .

Secondly, Current taxation and target selection. This department analysis the problems appear in current taxation administration, taxation cost, and the formal and informal taxation institution and in the taxation administration policy, even do the research of the taxation target selection with the new institutional economics theory's prospective .

Finally, The analysis of the taxation administration's construction. With the construction theory of the new institutional economics theory, the taxation administration institution is composed by formal institution (conclude the taxation administration institution and taxation collection institution), informal taxation (the taxation credit administration institution), and the taxation implementation taxation (the taxation reward institution). During the research of the formal institution of taxation administration's construction, the writer discovered some shortages from the developing history of the taxation administration institution and taxation collection institution, compared with developed country's experience ,proposal the policy method to build the perfectly taxation administration institution . During the research of the informal institution of taxation administration's construction, according to the research of the new institutional economics theory about the informal constraints focus on the idea, the writer consider that the basis problem of credit is the idea .Also, the lack of informal institution, such as the taxation credit, is a very important reason of taxation administration's expiration. So the way to empower the informal institution of taxation administration's construction is to enhance the construction of taxation credit and build the taxation credit system. At the same time the implementation system is very important for the institution. And the mutual-motivational trust relationship which depends on the lot of unsymmetrical information in the taxation administration is a shackle to the implementation of the taxation administration. In conclusion, this paper is base on the trust-agent theory; the writer consider the formal and informal mutual-motivational implementation institution as the effective implementation institution of the taxation administration, then ,according to build the implementation institution among the taxpayer, tax collector and tax user, to enhance the develop of the taxation administration.

Keywords: New Institutional Economics ; Taxation administration ; Institution

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